

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
LITIGATION

This document relates to: 18-cv-05053,  
18-cv-05374, 18-cv-08655, 18-cv-09797,  
18-cv-10100

Master Docket 18-md-02865 (LAK)

**STIPULATION AND [PROPOSED] ORDER EXTENDING TIME TO  
ANSWER OR RESPOND TO ED&F MAN CAPITAL MARKET LTD.'S  
AMENDED COUNTERCLAIMS**

WHEREAS, Third-Party Plaintiffs DW Construction, Inc. Retirement Plan, Kamco Investments, Inc. Pension Plan, Kamco LP Profit Sharing Pension Plan, Linden Associates Defined Benefit Plan, Moira Associates LLC 401(k) Plan, Riverside Associates Defined Benefit Plan, American Investment Group of New York, L.P. Pension Plan, Stacey Kaminer, David Schulman, Joan Schulman, Del Mar Asset Management Savings and Retirement Plan, Federated Logistics LLC 401(k) Plan, David Freelo, Newsong Fellowship Church 401(k) Plan, Alexander Jamie Mitchell III, The Goldstein Law Group PC 401(k) Profit Sharing Plan, and Sheldon Goldstein (collectively, the "Third-Party Plaintiffs") filed Third-Party Complaints against ED&F Man Capital Markets, Ltd. ("ED&F") in the above-listed actions;

WHEREAS, ED&F filed an Answer and Counterclaim in each of the above-listed actions on March 2, 2020;

WHEREAS, three groups of Third-Party Plaintiffs each filed a Motion to Dismiss ED&F's Counterclaims (together, the "Motions to Dismiss") on March 30, 2020;

WHEREAS, ED&F filed Amended Counterclaims in each of the above-listed actions on April 20, 2020; and

WHEREAS, the Motions to Dismiss were rendered moot by the filing of the Amended Counterclaims, without prejudice to the Third-Party Plaintiffs' rights to file motions to dismiss the Amended Counterclaims.

IT IS HEREBY STIPULATED AND AGREED, by and between ED&F and the Third-Party Plaintiffs, that:

1. The Third-Party Plaintiffs' current May 4, 2020 deadline to answer or otherwise respond to the Amended Counterclaims (Doc. Nos. 323, 324, 325, and 326) shall be extended by fourteen (14) days up to and including Monday, May 18, 2020;

2. ED&F's deadline to respond to any motion to dismiss the Amended Counterclaims that may be filed by the Third-Party Plaintiffs shall be Tuesday, June 9, 2020. If more than one such motion to dismiss the Amended Counterclaims is filed by the Third-Party Plaintiffs, ED&F may respond to such motions in a single omnibus memorandum, not to exceed fifty (50) pages in length; and

3. The Third-Party Plaintiffs' deadline to file reply memoranda to ED&F's response shall be Tuesday, June 23, 2020.

No provision of this Stipulation and Order shall be construed as a waiver of, and ED&F and the Third-Party Plaintiffs expressly reserve, all defenses.

This is the parties' first request to modify the time for answering or responding to the Amended Counterclaims.

Dated: April 29, 2020

By: /s / M. Tomas Murphy

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*On behalf of Third-Party Defendant /  
Third-Party Counter Claimant ED&F  
Man Capital Markets, Ltd.*

By: /s / Eric Smith

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*On behalf of Third-Party Plaintiffs /  
Third-Party Counterclaim Defendants  
Del Mar Asset Management Savings and  
Retirement Plan, Federated Logistics  
LLC 401(K) Plan, and David Freelove*

By: /s / Kari Parks

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*On behalf of Third-Party Plaintiffs /  
Third-Party Counterclaim Defendants  
The Goldstein Law Group PC 401(K)  
Profit Sharing Plan and Sheldon  
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By: /s / Brandon R. Dillman

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*On behalf of Third-Party Plaintiffs /  
Third-Party Counterclaim Defendants  
DW Construction, Inc. Retirement Plan,  
Kamco Investments, Inc. Pension Plan,  
Kamco LP Profit Sharing Pension Plan,  
Moira Associates LLC 401(k) Plan,  
Linden Associates Defined Benefit Plan,  
Riverside Associates Defined Benefit  
Plan, American Investment Group of  
New York, L.P. Pension Plan, Stacey  
Kaminer, Joan Schulman, David  
Schulman, Newsong Fellowship Church  
401(k) Plan, and Alexander Jamie  
Mitchell III*

SO ORDERED:

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Hon. Lewis A. Kaplan  
United States District Judge